LACK OF UNIFORMITY

Residential assessment appeal evidence

Cook County, Illinois. Tax year 2026. Prepared 15 November 2026 from the Cook County Assessor's published assessment roll.

Property index number	27171080020000
Property address	10852 CAROLYN CT
Township	Orland (28)
Assessor neighborhood	28100
Property class	278 Single-family, over 2,000 sq ft, newer
Assessment stage	Mailed value for 2026

ASSESSED NOW

$71,000

14.9% of the current assessed value.

COMPARABLES IMPLY

$60,412

Estimated tax effect about $2,246 a year at a 7% composite rate.

REDUCTION REQUESTED

$10,588

SECTION 1

The argument in one paragraph

The Assessor values 323 other properties in assessor neighborhood 28100 that share this home's property class, building type, construction quality grade, size band and age band. Their assessed values run at a median of $22.69 per square foot. This home is assessed at $26.66 per square foot, which is 18% above that median. Applying the median the Assessor already uses for those neighbors to this home's 2,663 square feet gives $60,412. The request is to reduce the total assessed value to that figure. Every number in this document comes from the Assessor's own published roll.

This is a uniformity argument, not a market value argument. It does not claim the home is worth less than the Assessor thinks. It claims the Assessor has not treated it the same way as the properties it treats as its equals.

SECTION 2

This property as the Assessor records it

These are the characteristics the county publishes for this parcel.

Building area	2,663 square feet
Land area	12,330 square feet
Year built	1992
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Full
Central air	Central A/C
Rooms	8
Bedrooms	4
Full bathrooms	2
Half bathrooms	1

Total assessed value	$71,000
Assessed value per square foot	$26.66

SECTION 3

How the comparable properties were chosen

The selection rule is stated before the result so that it can be checked. It was fixed in advance and applied to every parcel in the county in the same way. No property was added because it helped this argument and none was removed because it hurt it.

	FILTER APPLIED, IN ORDER	PROPERTIES REMAINING
1	In the same assessor neighborhood and property class	1,240
2	Building area within 15% of this home	347
3	Built within 15 years of this home	341
4	Same building type	341
5	Same construction quality grade	323

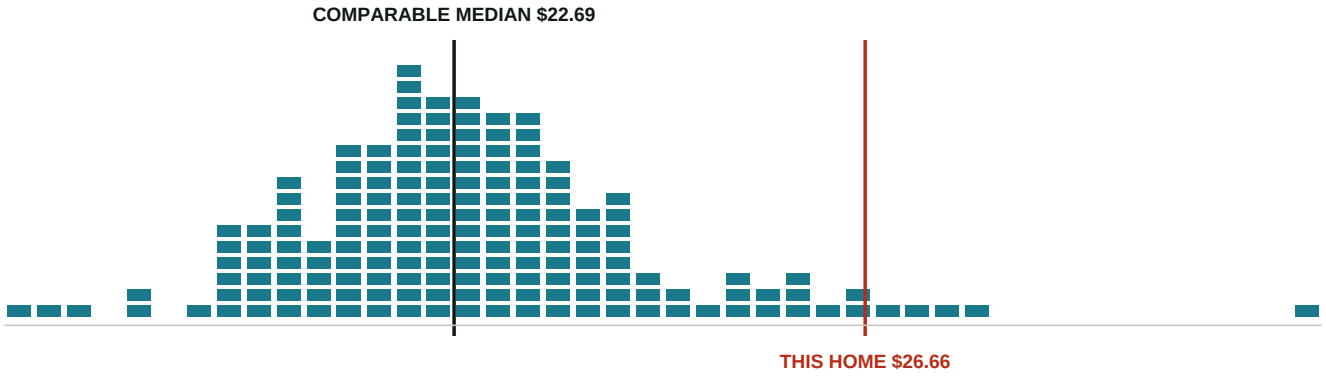
The comparable figure used is the median of all 323 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 323 properties is listed in section 6 by index number, including those assessed above this home.

A claim is made only where the gap is at least 10% of assessed value and at least $3,000, and it is capped at 40%, because a larger gap usually means a recorded characteristic is wrong rather than the assessment. At least 10 surviving properties are required before anything is claimed at all.

SECTION 4

What the comparable properties show

Comparable properties	323
Lowest assessed	$18.34 per square foot
25th percentile	$21.86 per square foot
Median	$22.69 per square foot
75th percentile	$23.60 per square foot
Highest assessed	$31.08 per square foot
This home	$26.66 per square foot
Position	assessed above 315 of the 323 comparable properties, the 98th percentile



The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 323 comparables	$22.69
Building area of this home	2,663 sq ft
Median multiplied by building area	**$60,412**
Current total assessed value	$71,000
Difference, the reduction requested	**$10,588**

At the 3.03 state equalisation factor certified for 2025 by the Illinois Department of Revenue, and a 7% composite tax rate, a reduction of $10,588 in assessed value is worth roughly $2,246 a year. The owner's own composite rate is printed on the tax bill and will differ. Exemptions are ignored, which makes this figure conservative.

SECTION 5

Comparable properties in detail

323 properties passed every filter. The 60 closest in building area to this home are set out below, sorted by assessed value per square foot. All 323 are listed by index number in section 6, and the median in section 4 is taken over all of them.

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
27112090120000	8105 143RD PL	2,726	1990	5	2	$52,000	$19.08
27112090060000	8145 143RD PL	2,679	1991	4	2	$56,000	$20.90
27302030020000	11414 STEEPLECHASE PKY	2,710	1996	4	2	$57,000	$21.03
27291050070000	10948 168TH ST	2,701	1994	4	2	$57,000	$21.10
27292130480000	16956 CROWN AVE	2,704	2002	4	2	$58,000	$21.45
27322090070000		2,732	1999	3	2	$59,000	$21.60
27291050010000		2,626	1990	3	2	$57,000	$21.71
27292040010000		2,624	1990	4	2	$57,000	$21.72
27292060040000		2,670	1994	4	2	$58,000	$21.72
27292120120000		2,692	1990	3	2	$59,000	$21.92
27302020020000		2,645	1998	3	2	$58,000	$21.93
27322160150000		2,689	1998	4	2	$59,000	$21.94
27322160060000		2,640	1998	4	3	$58,000	$21.97
27302020090000		2,730	1997	4	2	$60,000	$21.98
27292050120000		2,637	1989	4	2	$58,000	$21.99
27302060030000		2,673	2000	4	2	$59,000	$22.07
27322090160000		2,608	1999	4	3	$58,000	$22.24
27322150140000		2,599	1999	4	2	$58,000	$22.32
27322160160000		2,599	1999	4	2	$58,000	$22.32
27322090190000		2,599	1998	4	2	$58,000	$22.32
27291040020000		2,715	1992	4	2	$61,000	$22.47
27302070080000		2,619	1997	4	2	$59,000	$22.53
27322020050000		2,615	1998	3	2	$59,000	$22.56
27322060180000		2,703	1998	3	2	$61,000	$22.57
27322100040000		2,733	1998	4	2	$62,000	$22.69
27322150130000		2,599	2000	4	2	$59,000	$22.70
27322150110000		2,599	2000	4	2	$59,000	$22.70
27322110010000		2,683	2000	4	2	$61,000	$22.74
27293100090000		2,718	1998	3	2	$62,000	$22.81
27302030180000		2,619	1999	4	2	$60,000	$22.91
27302030120000		2,698	1996	4	2	$62,000	$22.98
27322100130000		2,599	1998	4	2	$60,000	$23.09
27322060030000		2,638	1997	3	2	$61,000	$23.12
27322090050000		2,631	1999	3	2	$61,000	$23.19
27322050010000		2,629	2000	4	2	$61,000	$23.20
27322050210000		2,627	1998	4	2	$61,000	$23.22
27051040090000		2,708	1994	3	2	$63,000	$23.26
27291060100000		2,620	1995	4	2	$61,000	$23.28
27302050050000		2,619	2001	4	2	$61,000	$23.29
27302030050000		2,698	1999	4	2	$63,000	$23.35

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
27322160010000		2,692	1998	4	2	$63,000	$23.40
27322140010000		2,732	2000	4	3	$64,000	$23.43
27322150060000		2,599	1998	4	2	$61,000	$23.47
27322160130000		2,599	1998	4	2	$61,000	$23.47
27291060110000		2,634	1997	4	2	$62,000	$23.54
27292160100000		2,715	1996	5	3	$64,000	$23.57
27051060240000		2,713	1993	4	2	$64,000	$23.59
27053090110000		2,705	1998	4	2	$64,000	$23.66
27302070040000		2,619	2001	4	2	$62,000	$23.67
27302020160000		2,692	1998	4	2	$64,560	$23.98
27322060110000		2,612	2000	4	2	$63,000	$24.12
27051040060000		2,645	1992	3	2	$64,000	$24.20
27051040140000		2,623	1994	4	2	$64,000	$24.40
27292210130000		2,703	2003	3	2	$66,000	$24.42
27053090070000		2,713	1995	4	2	$67,000	$24.70
27294150080000		2,620	2001	4	2	$65,000	$24.81
27292160020000		2,656	1999	4	2	$66,000	$24.85
27173120270000		2,648	1998	4	2	$68,000	$25.68
27053090030000		2,604	1997	4	2	$68,125	$26.16
27171080020000	**10852 CAROLYN CT**	**2,663**	**1992**	**4**	**2**	**$71,000**	**$26.66**
27174030080000		2,686	2006	4	3	$73,000	$27.18

Median of all 323 comparables: $22.69 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 28100, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 323 index numbers, lowest assessed value per square foot first. Nothing was withheld. Any of these can be looked up on the Assessor's public property search.

27112090090000	27112100070000	27112090120000	27112110090000	27302030090000
27292120110000	27292120100000	27292060030000	27051040030000	27302020080000
27292090080000	27292080020000	27051040020000	27302020100000	27121040170000
27292130440000	27292130430000	27322020060000	27292040030000	27302040040000
27291030040000	27291060120000	27294050070000	27292090050000	27292070100000
27292110180000	27051040130000	27051040080000	27294120100000	27112090060000
27292060020000	27291040040000	27292130470000	27292070060000	27294050080000
27294160110000	27322150050000	27302030020000	27292100070000	27292070050000
27291050070000	27292110060000	27112090130000	27294110030000	27302030190000
27322150040000	27294140110000	27292200100000	27302020060000	27112110130000
27322110050000	27051060050000	27322100100000	27322120010000	27292130480000
27294090020000	27294090080000	27292040060000	27302080040000	27302040050000
27322100150000	27302040030000	27322090070000	27292130380000	27291060030000
27294130010000	27292060080000	27291050110000	27294160190000	27322120060000
27291050010000	27292040010000	27292060040000	27302020050000	27093130130000
27294080020000	27291040090000	27291040060000	27054040080000	27054040050000
27322050110000	27322100240000	27291040010000	27292090140000	27322060120000
27294230090000	27292120120000	27302020020000	27051060230000	27322160150000
27322060010000	27322140120000	27322160060000	27302020090000	27051050070000
27292050120000	27294140020000	27302060070000	27302030080000	27302060030000
27322120020000	27322020020000	27322080020000	27292060050000	27322140040000
27292100050000	27322110060000	27093130030000	27294110100000	27294090030000
27294080040000	27294220210000	27051040100000	27322090160000	27023220160000
27294140060000	27053070010000	27291080110000	27322140090000	27322020070000
27322150140000	27322160160000	27322090190000	27093130150000	27322090130000
27294160160000	27294200050000	27322020080000	27291130010000	27322140030000
27322130080000	27302070050000	27292200150000	27322060040000	27291040020000
27322090100000	27292050060000	27302020110000	27322100200000	27293030050000
27292200080000	27292110160000	27292070080000	27293090200000	27302070080000
27294090010000	27292060110000	27322020050000	27322060180000	27053090120000
27302010160000	27293040050000	27051060210000	27294160040000	27322100070000
27051060040000	27293030070000	27292180010000	27294160140000	27294220040000
27294160170000	27322100040000	27302060020000	27322150130000	27322150110000
27322110010000	27291050130000	27322140060000	27023150030000	27291120040000
27322090150000	27302050010000	27322030060000	27291050150000	27293100090000
27093120210000	27292210160000	27292190050000	27302030030000	27302030210000
27294200110000	27322160100000	27322070060000	27302030180000	27292150100000
27302030120000	27322060020000	27292200120000	27112100020000	27293100100000
27293040130000	27322100130000	27322050190000	27023130110000	27322060030000
27291000340000	27023220070000	27292060010000	27173020040000	27294230080000
27292190020000	27023090020000	27322090050000	27051050130000	27322050010000
27293090130000	27294130170000	27322050210000	27292160040000	27291120010000
27023110050000	27322130090000	27051040090000	27291060100000	27302050050000
27173120050000	27023210230000	27294130070000	27173020030000	27302030050000
27051050140000	27093120200000	27322120120000	27322160010000	27322140010000

27294230010000	27292150150000	27322150060000	27322160130000	27302030110000
27292110040000	27292050010000	27292160070000	27171080010000	27292110250000
27291060110000	27293070020000	27322080030000	27292160100000	27302030150000
27023210200000	27051060240000	27093130070000	27023160130000	27293040010000
27291080060000	27053090110000	27292200020000	27302070040000	27293130320000
27302020070000	27291130030000	27023180200000	27294230040000	27294230120000
27293040020000	27023170130000	27171080210000	27093120030000	27292120180000
27093120050000	27302020160000	27023180100000	27294040050000	27173120220000
27023220090000	27171080200000	27292050150000	27322040120000	27294130180000
27322060110000	27302030220000	27023220140000	27051040060000	27293030060000
27294170310000	27294220190000	27293060030000	27112090020000	27053090080000
27293130110000	27023130150000	27292120210000	27053090150000	27051040140000
27053090160000	27291040070000	27292210130000	27173120020000	27023220010000
27292070090000	27292050040000	27053090070000	27294140040000	27294150080000
27292160020000	27294130140000	27322070050000	27173050060000	27294150100000
27173120040000	27292120080000	27173040170000	27054040140000	27173120270000
27322090060000	27173040140000	27053110030000	27023180180000	27093130010000
27293030040000	27294220060000	27053090030000	27173120290000	27023110040000
27302020550000	27093120180000	27171080260000	27174030080000	27294220220000
27051050060000	27291000410000	27093120140000		

SECTION 7

Sources, method and limits

Data

Assessed values	Cook County Assessor, Assessed Values, tax year 2026
Characteristics	Cook County Assessor, residential improvement characteristics
Addresses	Cook County Assessor, parcel address table
Publisher	Cook County Open Data, datacatalog.cookcountyil.gov
Read on	15 November 2026
Equalisation factor	3.03 for 2025, Illinois Department of Revenue

Method

Comparable properties are drawn from the same assessor neighborhood and property class, then filtered on building area, year built, building type and construction quality grade. The comparable figure is the median assessed value per square foot across every surviving property. The requested value is that median multiplied by this home's recorded building area.

Limits

Assessed values change during the year as townships are certified and as appeals are decided, so a figure here can be superseded. The roll's recorded characteristics are sometimes wrong. Condominiums are excluded because they are not assessed per square foot. This document is a presentation of published data. It is not an appraisal and not a prediction.

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